IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 11TH JUNE 2007 / 21ST JYAISHTA 1929

WP(C).No. 17856 of 2007(A)

PETITIONER:

M/S WHIRLPOOL OF INDIA LTD.,
REPRESENTED BY COMMERCIAL MANAGER,
G.SURESH BABU, M.G.ROAD, ERNAKULAM, KOCHI-16.

BY ADV. SRI.T.SETHUMADHAVAN

RESPONDENTS:

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1. DEPUTY COMMISSIONER(APPEALS)
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM.

2. ASSISTANT COMMISSIONER(ASSESSMENT),
SPECIAL CIRCLE-II, ERNAKULAM.

3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

BY ADV. SHRI.MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 11/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 17856 of 2007

Dated, this the 11th day of June, 2007

J U D G M E N T

Since petitioner has filed appeal against sales tax assessment for the year 2002-03, there will be stay against recovery of arrears of tax and interest till disposal of the appeal on petitioner remitting 1/3rd of the demand within one month from now. The appellate authority is directed to take up the appeal within three months from the date of making payment as above. If the petitioner does not make payment as above, respondents can continue recovery proceedings for recovering entire arrears. If the dispute on interest is found to be not maintainable in appeal, there will be direction to the revisional authority to consider revision petition and dispose of the same within one month from the date of disposal of the appeal.

This WP(C) is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg